

Amendments to the Claims

This listing of the claims will replace all prior versions and listings of claims in the application.

Listing of Claims:

Claims 1-10 (cancelled)

11. (currently amended): A floating gate, comprising:

a first conducting layer ~~having a first tip with a top surface and a sidewall,~~
wherein a first edge is formed at an intersection of the top surface and the sidewall, the
sidewall and portions of the top surface being covered by a dielectric material; and

a second conducting layer with a Bird's Beak edge having a second tip, wherein
the second conducting layer is formed on the first conducting layer ~~and a floating gate~~
~~with multiple tips is constructed by the first conducting layer and the second conducting~~
~~layer.~~

12. (original): The floating gate as claimed in the claim 11, wherein the first conducting layer comprises a poly layer.

13. (original): The floating gate as claimed in the claim 11, wherein the second conducting layer comprises a poly layer.

14. (currently amended): The floating gate as claimed in the claim 11, wherein a bottom
~~the top~~ portion of the second conducting layer is narrower than a top ~~the bottom~~ portion
of the ~~second~~ first conducting layer.

15. (currently amended): The floating gate as claimed in the claim 14, wherein the width
of ~~the~~ a top portion of the second conducting layer is equal to ~~the~~ a width of the top
portion of the first conducting layer.

16. (currently amended): A floating gate, comprising:

a first conducting layer with a top surface and a sidewall, wherein a first edge is formed at an intersection of the top surface and the sidewall, the sidewall and portions of the top surface being covered by a dielectric material ~~having a first top portion with a first tip and a first bottom portion;~~ and

a second conducting layer with a concave top surface and a concave sidewall, wherein a second edge is formed at an intersection of the concave top surface and the concave sidewall, and ~~having a second top portion with a second tip and a second bottom portion, wherein the second conducting layer is formed on the first conducting layer, the width of the second top portion is equal to the width of the first top portion, the second bottom portion is narrower than the first top portion, and a floating gate with multiple tips is constructed by the first conducting layer and the second conducting layer.~~

17. (original): The floating gate as claimed in the claim 16, wherein the first conducting layer comprises a poly layer.

18. (original): The floating gate as claimed in the claim 16, wherein the second conducting layer comprises a poly layer.

19. (new): The floating gate as claimed in the claim 16, wherein a bottom portion of the second conducting layer is narrower than a top portion of the first conducting layer.